

111TH CONGRESS  
1ST SESSION

# H. R. 2434

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified tuition and related expenses.

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IN THE HOUSE OF REPRESENTATIVES

MAY 14, 2009

Ms. KOSMAS introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified tuition and related expenses.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “College Tuition Tax  
5 Relief Act”.

1 **SEC. 2. EXTENSION OF DEDUCTION FOR QUALIFIED TUI-**  
2 **TION AND RELATED EXPENSES.**

3 Subsection (e) of section 222 of the Internal Revenue  
4 Code of 1986 is amended by striking “December 31,  
5 2009” and inserting “December 31, 2010”.

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